APPENDIX.

The applicable provisions of the Revenue Acts involved are as follows:

Sec. 250 (d) of the Revenue Act of 1921 (c. 136, 42 Stat. 227, 265):

Sec. 250 (d). The amount of income, excess profits, or war-profits taxes due under any return made * * * under prior income, excess profits, or war-profits tax acts, shall be determined and assessed within five years after the return was filed * * *; and no suit or proceeding for the collection of any such taxes * * * shall be begun, after the expiration of five years after the date when such return was filed * * *.

Sec. 277 (a) (2) of the Revenue Act of 1924 (c. 234, 43 Stat. 253, 299):

Sec. 277 (a) (2). The amount of income, excess profits and war-profits taxes imposed by the Revenue Act of 1917, * * * shall be assessed within five years after the return was filed, and no proceeding in court for the collection of such taxes shall be begun after the expiration of such period.

Sec. 611 of the Revenue Act of 1928 (c. 852, 45 Stat. 791, 875):

Sec. 611. Collections stayed by claim in abatement.

If any internal-revenue tax (or any interest, penalty, additional amount, or additioin to such tax) was, within the period of limitation properly applicable thereto, assessed prior to June 2, 1924, and if a claim in abatement was filed, with or without bond, and if the collection of any part thereof was stayed, then the payment of such part (made before or within one year after the enactment of this act) shall not be considered as an overpayment under the provisions of section 607, relating to payments made after the expiration of the period of limitation on assessment and collection.

Sec. 607 of the Revenue Act of 1928 (c. 852, 45 Stat. 791, 874):

Any tax (or any interest, penalty, additional amount, or addition to such tax) assessed or paid (whether before or after the enactment of this Act) after the expiration of the period of limitation properly applicable thereto shall be considered an overpayment and shall be credited or refunded to the taxpayer if claim therefor is filed within the period of limitation for filing such claim.